TRADE Applicant:

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Thier

Art Unit 2761

Docket No.:

1021-002US0

Examiner: Unknown

Serial No.:

09/628,479

Filed:

July 31, 2000

Title:

BUDGET PLANNING

CERTIFICATE UNDER 37 CFR 1.8: I hereby certify that this correspondence is being deposited with the United States Post Service, as First Class Mail, in an envelope addressed to: Commissioner for Patents, Washington, D.C. 20231 on March 30, 2001.

By: Name:

POWER OF ATTORNEY BY ASSIGNEE AND REVOCATION OF PREVIOUS POWERS

Commissioner for Patents Washington, D.C. 20231

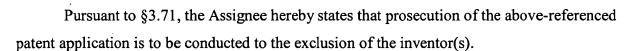
Dear Sir:

Adaytum Software, Inc. ("Assignee"), having a place of business at 2051 Killebrew Drive, Ste. 400, Bloomington, MN 55425, states that it is the Assignee of the entire right, title, and interest in the application/patent identified above and represents that the undersigned is a representative authorized and empowered to sign on behalf of the Assignee.

Assignee has reviewed the assignment document that evidences the placement of title in the Assignee, a copy of which is attached.

Pursuant to 37 C.F.R. §§ 1.36 and 3.71, the Assignee hereby revokes any existing Powers of Attorney, if any, and appoints the following attorneys and/or patent agents to prosecute this application and to transact all business in the U.S. Patent and Trademark Office in connection with the above-identified application:

Steven J. Shumaker Daniel J. Hanson Reg. No. 46,757 Reg. No. 36,275 Kent J. Sieffert Reg. No. 41,312 Kelly P. Fitzgerald Reg. No. 46,326 Reg. No. 42,047 Joseph C. Huebsch Reg. No. 42,673 Allen J. Oh



Please direct all future correspondence in this application to:

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| Date: 3/27/01 | Assignee of Interest: Adaytum Software, Inc. By: | |
|---------------|--|--|
| | Name: M.H. MEHR Title: VP- Firance + Almi | |
| | Address of Assignee of Interest: 2051 Killebrew Drive, Ste. 400 | |

Bloomington, MN 55425